If an automobile is used for professional and also for personal purposes—as when used by the physician partly for recreation, or so used by his family—only so much of the expense as arises out of the use for professional purposes may be deducted. A physician doing an exclusive office practice and using his car merely to go to and from his office cannot deduct depreciation or operating expenses; he is regarded as using his car for his personal convenience and not as a means of gaining a livelihood.

What has been said in respect to automobiles applies with equal force to horses and vehicles and the equipment incident to their use.

MISCELLANEOUS

Contributions to Charitable Organizations. — For detailed information with respect to the deductibility of charitable contributions generally, physicians should consult the official return blank or obtain information from the collectors of internal revenue or from other reliable sources. A physician may not, however, deduct as a charitable contribution the value of services rendered an organization operated for charitable purposes.

Laboratory Expenses. — The deductibility of the expenses of establishing and maintaining laboratories is determined by the same principles that determine the deductibility of corresponding professional expenses. Laboratory rental and the expenses of laboratory equipment and supplies and of laboratory assistants are deductible when under corresponding circumstances they would be deductible if they related to a physician's office.

Losses by Fire or Other Causes.—Loss of and damage to a physician's equipment by fire, theft or other cause, not compensated by insurance or otherwise recoverable, may be computed as a business expense and is deductible, provided evidence of such loss or damage can be produced. Such loss or damage is deductible, however, only to the extent to which it has not been made good by repair and the cost of repair claimed as a deduction.

Insurance Premiums. — Premiums paid for insurance against professional losses are deductible. This includes insurance against damages for alleged malpractice, against liability for injuries by a physician's automobile while in use for professional purposes, and against loss from theft of professional equipment and damage to or loss of professional equipment by fire or otherwise. Under professional equipment is to be included any automobile belonging to the physician and used for strictly professional purposes.

Expense in Defending Malpractice Suits.—Expense incurred in the defense of a suit for malpractice is deductible as a business expense.

Sale of Spectacles.—Oculists who furnish spectacles, etc., may charge as income money received from such sales and deduct as an expense the cost of the article sold. Entries on the physician's account books should in such cases show charges for services separate and apart from charges for spectacles, etc.

CALIFORNIA CLINICAL LABORATORY LAW AND CHIROPRACTORS*

San Francisco, January 13, 1938.

C. C. Hunt, D.C.,
Secretary, Board of Chiropractic Examiners,
404 Forum Building,
Sacramento, California.

Dear Sir:

In your communication of December 23, 1937, you refer to Chapter 804, Statutes 1937, being "an Act relating to the conduct of clinical laboratories and the licensing of clinical laboratory technologists and clinical laboratory technicians for the purpose of protecting public health," etc. You refer to the printed copy of a communication entitled, "Information Concerning the New Laboratory Law," and recite certain statements which you state to be contained therein.

The first statement is as follows:

A clinical laboratory is defined to be a place or establishment where any tests, no matter how limited, are made.

This statement is in conflict with Section 2 of Chapter 804, which reads as follows:

For the purpose of this Act a clinical laboratory is defined as follows: Any place, establishment or institution organized and operated for the practical application of one or more of the fundamental sciences by the use of specialized apparatus, equipment, and methods for the purpose of obtaining scientific data which may be used as an aid to ascertain the presence, progress, and source of disease.

Consequently, the information or statements in the work referred to by you are erroneous.

Section 3 of the Act referred to defines technologist as being "any person who engages in the work and direction of a clinical laboratory as herein defined." Therefore, resort must be taken to Section 2 of the Act defining a clinical laboratory, and the second statement which you state is contained in the document referred to by you is, likewise, erroneous for the reason that it is too broad. There may be many kinds of laboratories which are not covered by the definition of clinical laboratory set forth in the Act.

The expression "technician" is defined in Section 4 of the chapter under discussion, and the information contained in the document referred to by you is incorrect in so far as it conflicts with the definition of technician contained in the Act.

The fourth statement contained in the work referred to by you is correct, provided the technologist is licensed.

You state the applicant for a license under this act, either with or without examination, must have experience and educational qualifications far in excess of those required for license under the Chiropractic Act, and refer to paragraph 12 of the information concerning the new laboratory law, and quote as follows:

The law does not require technicians working in a doctor's office to be licensed, unless work is done for other doctors, or for the patients of other doctors.

The statement immediately above quoted is correct under the law in so far as it relates to technicians employed in a physician's and surgeon's office who do work for other physicians or the patients of other physicians, said work not being under the immediate control and supervision of his employer. The test is, does the technician do work for his immediate physician and surgeon employer, or does he do work indiscriminately for other physicians and surgeons or for patients of other physicians and surgeons.

The quoted statement is erroneous in so far as it purports to require technicians working in a licensed physician's and surgeon's office to be licensed, if it be construed to require a technician to be licensed if his physician and surgeon employer does work for other doctors or for the patients of other doctors.

The test under the law itself is whether a physician's and surgeon's office is organized and operated as a place for the practical application of one or more of the fundamental sciences by the use of specialized apparatus, equipment, and methods for the purpose of obtaining scientific data which may be used as an aid to ascertain the presence, progress or source of disease. The offices of many physicians and surgeons are not in the nature of things necessarily organized and operated for the purposes hereinabove specifically enumerated. Furthermore, the fact that such physicians and surgeons might "do work" for other doctors or for patients of other doctors does not necessarily make the office of such physician and surgeon a clinical laboratory within the definition thereof contained in the Act.

You quote Section 5 of the Chiropractic Act, which requires one hundred hours of study in chemistry and toxicology and four hundred hours in diagnosis or analysis. You then refer to Section 7 of the Chiropractic Act, and quote that portion thereof relating to the issuance of a chiropractic license, particularly that said "license shall authorize the holder thereof to practice chiropractic in the State of California as taught in chiropractic schools or colleges." The above-quoted provision has been interpreted in the case of *In re Hartman,* 10 Cal. App. (2d) 213, as authorizing the holder of a chiropractic license to practice chiropractic—whatever chiropractic may be—regardless of what the individual was taught in a chiropractic school or college. To the same effect is the opinion rendered by Honorable John J. Van Nostrand, in the Superior Court of the State of California, in that case numbered 257362,

* See letter in this issue from Dr. C. B. Pinkham, on page 214.

and entitled "In re the matter of the application of H. James McGranaghan for Declaratory Relief."

Your primary question is whether a licensed chiropractor must hold an additional license as a technologist and a technician pursuant to the provision of Chapter 804, Statutes of 1937, in order that he may make chemical tests from specimens of his own private patients in his own private office for his exclusive use in arriving at a proper diagnosis of the physical condition of his patient.

In reply, permit me to state that neither a technologist nor a technician, nor a chiropractor, is permitted under the law to make chemical tests from specimens of anyone in order to make diagnoses of the physical condition of a patient for the purpose of preventing the development of progressive malphysical conditions or alleviating or treating diseases or injuries. In our opinion dated January 26, 1926, addressed to your predecessor, Dr. James Compton, this office indicated that measures used by chiropractic licensees had to be founded upon the theory of chiropractic. According to the controlling cases decided since the rendition of such opinion, the making of a chemical test upon humans is within the purview of the practice of medicine, which is specifically prohibited to chiropractors under the provisions of Section 7 of the Chiropractic Act not quoted by you. Those provisions are to the effect that a license to practice chiropractic "shall not authorize the practice of medicine, surgery, osteopathy, dentistry, or optometry, nor the use of any drug or medicine now or hereafter included in materia medica."

In conclusion, may I point out that while persons who can qualify as technologists or technicians may examine specimens to ascertain the existence or nonexistence of certain germs, virus, bacteria or the like, they may not, as above indicated, go so far as to make a diagnosis of the physical condition of the patient without violating the provisions of the Medical Practice Act. This was particularly held in the case of *People* vs. *Jordan,* 172 Cal. 391, where the Supreme Court stated:

> Diagnosis is as much a part of the practice of medicine as is the administration of remedies, and it is a vastly more important branch thereof because, generally speaking, the treatment of disease is governed by the practitioner's theory regarding its cause. . . . To diagnose a case is as much a part of the practice of medicine as the drawing of pleadings and the giving of advice are parts of the practice of law. . . . It is impossible to disassociate diagnosis from the practice of the art of healing by any physical, medical, mechanical, hygienic or surgical means. It is, therefore, competent for the legislature to permit only those persons who are proficient who have been found to be educated up to certain standards to diagnose "ailments."

Very truly yours,
U. S. WEBB, *Attorney-General.*
By LIONEL BROWNE, *Deputy.*

GENERAL MEETING PROGRAMS: A PLAN FOR LARGER COUNTY MEDICAL SOCIETIES

"The Bulletin" of the Los Angeles County Medical Association, in the issue of February 17, 1938, printed the following, on the subject of General Meeting Programs. The plan outlined may have suggestive value to county societies having headquarters in the larger cities:

"Members of the Los Angeles County Medical Association are aware that, in recent years, the fifteen scientific sections and the twelve geographical branches of the Society have taken on increased growth and activity; so much so, that the general meetings of the Association not infrequently have had fewer members in attendance than could be counted at section or branch gatherings.

"This splendid development of the sections and branches should go forward, but on the other hand, the good of the whole should not be lost sight of, in the growth of the parts.

"To promote more interest in the general meetings, the Committee on Scientific Work and Programs, with the approval of the Board of Trustees and Council, proposes during the present year to change the character of the general meeting programs, in the hope of securing a larger attendance and interest. It is concerning these innovations that this letter is written.

"The plan, in short, comprehends brief but to-the-point papers on topics of interest to physicians in general practice, dealing with phases of scientific and organized medicine. In addition, it is planned to have a buffet supper (no charge) at the end of each meeting.

"Here are more of the details:

"Each regular, general meeting, to be held on the first Thursday of each month, will have a program presented by three speakers from one of the scientific sections, each essayist presenting a paper or talk that will not take longer than fifteen minutes to deliver (essayists' papers may be of any length, but in his presentation, each speaker will take only fifteen minutes for presentation of its 'high-points.')

"Each of the three topics will be on specialty problems in which men in general practice have an interest. This plan will permit a diversified presentation of three papers in forty-five minutes, with opportunity for discussion in another forty-five minutes (each essayist being requested to send, in advance, carbons of his paper to two friends, who will lead in the discussion).

"In addition, a fifteen minute discussion of some pertinent topic on organized medicine will be given, on subjects such as: County Hospital Problems, Basic Science Act; Anti-Vivisection Initiative; Malpractice Defense.

"Following the completion of the above program, an informal buffet supper will be served at the expense of the Association. Members can go to the table, help themselves to sandwiches and coffee and then move from one group of friends to the other for a half hour or so, and thus promote the friendly and fraternal relationships so necessary in modern day medical societies. Years ago, such buffet suppers were a regular feature of the Association's gatherings and added much to their value.

"Meetings will start promptly at eight o'clock, and the programs be concluded by ten o'clock or before, depending upon the amount of discussion. As to the good fellowship, it to continue as long as the spirit and sandwiches and coffee hold out.

"Also, and by no means the least important, in the months of March, April, and May, special general meetings will be called for the third Thursday evenings, at which the Los Angeles County Medical Association will be host, in turn, to the County Bar, the County Dental and the County Pharmaceutical associations. At these sessions, programs of mutual interest will be given, with talks by members of the professions represented. Of all this however, more later.

"Mention may also be made of a plan that the Committee on Scientific Work and Programs has in mind, to have some well known eastern colleagues, who will have been in attendance at the American Medical Association meeting in San Francisco (June 13-17), to join in presenting a seminar on Saturday morning and afternoon (June 18). If that plan materializes, in due time, special announcement will be made.

"In the meantime, the Association officers ask members to keep in mind the proposed programs, and to give generous aid, through coöperation in attendance and taking part in the meetings."

Before the full force of public health can be realized, we must face the obstacles squarely and resolve to deal with them intelligently. Some of the major obstacles are:

(*a*) Public ignorance and indifference.
(*b*) Lack of sufficient financial support.
(*c*) Political interference.
(*d*) Lack of technically trained and experienced personnel.
(*e*) The stigma associated with certain diseases.
(*f*) Lack of basic public health knowledge on which to build administrative control measures.

It is not necessarily intended that all the items in the foregoing list of obstacles are arranged in the order of their importance, but certainly the last mentioned is the least important, and the first on the list is the most important. When this one is adequately disposed of, (*b*), (*c*), (*d*), and (*e*) will readily cease to be serious problems. Volumes could be written about each one of these obstacles, but in general their handicapping influences are readily understood and self-explanatory.—The Health Officer.